

ITEM NO.9

COURT NO.2

SECTION XIV

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s).34292/2018

(Arising out of impugned final judgment and order dated 24-07-2018 in WP(C) No.7444/2018 passed by the High Court Of Delhi At New Delhi)

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

SHREYA SEN & ANR.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.164367/2018-CONDONATION OF DELAY IN FILING SLP and IA No.164370/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.164368/2018-CONDONATION OF DELAY IN REFILING SLP)

Date : 04-02-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE S. ABDUL NAZEER

For Petitioner(s) Mr. K. K. Venugopal, Ld. AG
Mr. Zoheb Hossain, Adv.
Mr. Rupesh Kumar, Adv.
Mrs. Shradha Deshmukh, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Mohit Chaudhary, AOR
Ms. Puja Sharma, Adv.
Mr. Balwinder Singh Suri, Adv.
Ms. Tripty Poddar, Adv.

UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

The High Court *vide* impugned order dated 24.2.2018 passed in Writ Petition (Civil) No.7444 of 2018, had permitted the respondents herein to file the Income Tax Return for the Assessment Year 2018-19 without linkage of their Aadhar and PAN numbers and it was also directed that the Income Tax Department would not insist

on production of their number of Aadhar enrolment.

The aforesaid order was passed by the High Court having regard to the fact that the matter was pending consideration in this Court. Thereafter, this Court has decided the matter and upheld the vires of section 139AA of the Income Tax Act. In view thereof, linkage of PAN with Aadhar is mandatory.

Insofar as assessment year 2018-19 is concerned, learned counsel appearing for the respondents informs that the respondents had filed the income tax returns in terms of the orders of the High Court and the assessment has also been completed.

We therefore make it clear that for the assessment year 2019-20, the income tax return shall be filed in terms of the judgment passed by this Court.

The special leave petition is disposed of in the above terms.

Pending interlocutory applications, if any, stand disposed of.

(SANJAY KUMAR-II)
COURT MASTER (SH)

(SANTOSH KUMAR)
COURT MASTER (NSH)